

**26 U.S.C. § 7206(5)(A)**  
***Concealment of Assets in Connection***  
***with a Compromise or Closing Agreement***

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

|                          |   |                         |
|--------------------------|---|-------------------------|
| UNITED STATES OF AMERICA | ) |                         |
|                          | ) |                         |
| v.                       | ) | No. _____               |
|                          | ) | 26 U.S.C., § 7206(5)(A) |
| _____                    | ) |                         |

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [***Defendant's Name***], a resident of [***City***], [***State***], in connection with an offer of compromise **1** relating to his [her] liability for [***Type of Tax***] taxes due and owing by him [her] to the United States of America for the calendar year(s) \_\_\_\_\_, **2** did willfully conceal from [***Specify Particular Officer, with Job Title***] and all other proper officers and employees of the United States, [***Describe Property Belonging to Taxpayer or Other Person Liable for the Tax***].

In violation of Title 26, United States Code, Section 7206(5)(A).

A True Bill.

\_\_\_\_\_  
 Foreperson

\_\_\_\_\_  
 United States Attorney

**NOTES**

**1** Where appropriate, substitute "a compromise"; or "a closing agreement"; or "an offer to enter into a closing agreement".

**2** If fiscal year is involved, substitute "fiscal year(s) ended \_\_\_\_\_, 19\_\_".

**26 U.S.C. § 7206(5)(B)**  
***Withholding, Falsifying, or Destroying Records***  
***or Making a False Statement in Connection with***  
***a Compromise or Closing Agreement***

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

|                          |   |                         |
|--------------------------|---|-------------------------|
| UNITED STATES OF AMERICA | ) |                         |
|                          | ) |                         |
| v.                       | ) | No. _____               |
|                          | ) | 26 U.S.C., § 7206(5)(B) |
| _____                    | ) |                         |

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [***Defendant's Name***], a resident of [***City***], [***State***], in connection with an offer of compromise **1** relating to his [her] liability for [***Type of Tax***] taxes due and owing by him [her] to the United States of America for the calendar year(s) \_\_\_\_\_, **2** did willfully [***(receive) (withhold) (destroy) (mutilate) or (falsify), Describe Book, Document, or Record Involved***] **3**.

In violation of Title 26, United States Code, Section 7206(5)(B).

A True Bill.

\_\_\_\_\_  
 Foreperson

\_\_\_\_\_  
 United States Attorney

**NOTES**

**1** Where appropriate, substitute "a compromise"; or "a closing agreement"; or "an offer to enter into a closing agreement".

**2** If fiscal year is involved, substitute "fiscal year(s) ended \_\_\_\_\_, 19\_".

**3** Where false statement is the crime, substitute "make a false statement to [*Name Appropriate Official, with Job Title*], at [*Place*], [*Location*], wherein [*Defendant's Name*] stated that [*Describe False Statement Relating to the Estate or Financial Condition of Taxpayer*], whereas, as he [she] then and there well knew and believed, [*Describe Correct Fact(s) Relating to False Statement*]".